

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HJR 41**

February 14, 2011

**SUMMARY OF BILL:** Proposes amending Article II, Section 18, of the Tennessee Constitution to prohibit the General Assembly from enacting a law to create any tax or to raise the rate of any imposed tax unless it receives a two-thirds vote of the members of the House of Representatives and the Senate on third and final consideration. Resolves that this amendment be referred to the 108<sup>th</sup> General Assembly and that this resolution be published in accordance with Article XI, Section 3, of the Tennessee Constitution.

**ESTIMATED FISCAL IMPACT:**

**Increase State Expenditures – \$18,000/One-Time**

Assumptions:

- A one-time cost of \$18,000 to the Secretary of State to print notice of the proposed amendment in statutorily designated newspapers as required by this resolution.
- According to the Secretary of State, the state-wide average cost to publish the last three constitutional amendments was \$17,700.
- Because Article XI, Section 3 of the Constitution requires publication of the resolution before the next legislative election, this publication would occur in the spring of 2012.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "James W. White".

James W. White, Executive Director

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